



Jason E. Mumpower, Comptroller of the Treasury

November 16, 2023

Lake County Jail Administrator Indicted for Theft

Neina Ceaser Misappropriated more than \$35,000

An investigation by the Tennessee Comptroller's Office has resulted in the indictment of Neina Ceaser, the jail administrator in Lake County.

Investigators determined that Ceaser stole at least \$35,158.88 of inmate commissary funds and booking deposits from January 2018 through July 2023. The investigation began after Lake County officials discovered the Sheriff's Department commissary account was out of balance and they could not pay for inmate commissary products.

Lake County jail inmates use their commissary funds to purchase items such as snacks and toiletries. Ceaser was responsible for overseeing the inmate commissary accounts, which includes making cash deposits.

The investigation revealed that Ceaser failed to deposit cash that was collected from two kiosk machines located at the Sheriff's Department. The kiosks are used to collect money from individuals intended for placement in an inmate's commissary account. If an inmate has any cash or coins on their person when they are booked, the funds are also placed in their commissary account, utilizing the kiosk.

Investigators compared the cash collections in the kiosks to the department's cash deposits and discovered that Ceaser failed to deposit \$35,158.88 of inmate funds into the inmates' commissary bank account.

Ceaser concealed her misappropriation by falsifying general ledger journal entries and deposit slips. Based upon this investigation, in November 2023, Neina Ceaser was indicted by the Lake County Grand Jury for one count of theft of property over \$10,000, one count of destruction of and tampering with governmental records, and one count of official misconduct.

"Sheriff's department officials must provide adequate oversight and implement effective internal controls over cash collected in the kiosks," said Comptroller Mumpower. "One person should not be responsible for collecting the cash, counting it, depositing it, and posting the journal entries. I'm pleased to note the department is already taking steps to address this issue."

To view the investigative report, go to tncot.cc/doireports. To view a map depicting Comptroller investigations, go to tncot.cc/mappinginvestigations



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Media contact: John Dunn, Director of Communications, 615.401.7755 or john.dunn@cot.tn.gov

